Lisa McClain
800 West End Avenue
New York, New York 10025-5467

RECEIVED
NOV 23 2010
U.S. BANKRUPTCY COURT, S.D.
JMP

November 12, 2010

Honorable James M. Peck
One Bowling Green
New York, New York 10004
Courtroom 601

Re: Lehman Brothers Holdings Inc. Bankruptcy, Claim #7160, Chapter 11 Case No. 08-13555

To Whom It May Concern:

My claim was disallowed because I forgot to include supporting documentation for my claim of $82,189.93. Attached please find my statement showing that on 12/31/07, my 4,954.976 shares of Lehman Brothers stock were valued at $82,450.80, and on 12/31/08, those same shares had a value of $260.88, with a loss of $82,189.93.

Please accept this documentation to support my claim.

Sincerely.

Lisa McClain

Lisa McClain

CC:
Shai Waisman, Esq., Weil Gotshal & Manges LLP, 767 Fifth Avenue, NY, NY 10153
Andy Velez-Rivera, Esq., Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street21st Floor, NY, NY 10004
Paul Schwartzberg, Esq., Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street21st Floor, NY, NY 10004
Brian Masumoto, Esq., Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street21st Floor, NY, NY 10004
Linda Rifkin, Esq., Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street21st Floor, NY, NY 10004
Tracy Hope Davis, Esq., Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street21st Floor, NY, NY 10004
Dennis F. Dunne, Esq., Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, NY, NY 10005
Dennis O'Donnell, Esq., Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, NY, NY 10005
Evan Fleck, Esq., Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, NY, NY 10005

LEHMAN BROTHERS

Lehman Brothers Savings Plan

Participant Statement

January 1, 2008 - December 31, 2008

ENV#MG040822
MG 74452 T

LISA MCCLAIN
800 WEST END AVENUE
NEW YORK, NY 10025-5467

Customer Service Number: 1-866-LEHMAN-6
To make changes to your account or for any questions, representatives are available 8:30 AM-12:00 AM ET M-F.
You can access your account at netbenefits.fidelity.com

Your Account Summary

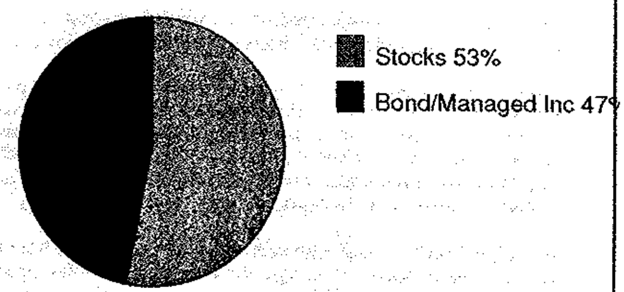
Beginning Balance	**$304,791.34**
Change in Market Value	-149,909.13
Ending Balance	**$154,882.21**

Your Personal Rate of Return

This Period	-49.2%

Your Personal Rate of Return is calculated with a time-weighted formula, widely used by financial analysts to calculate investment earnings. It reflects the results of your investment selections as well as any activity in the plan account(s) shown. There are other Personal Rate of Return formulas used that may yield different results. Remember that past performance is no guarantee of future results.

Your Asset Allocation



Your investments are currently allocated among the displayed asset classes. Percentages and totals may not be exact due to rounding.

The Additional Fund Information section lists the allocation of your blended funds.

Market Value of Your Account

Displayed in this section is the value of your account for the statement period, in both units and dollars.

Investment	*Units on 12/31/2007*	*Units on 12/31/2008*	*Price on 12/31/2007*	*Price on 12/31/2008*	*Market Value ON 12/31/2007*	*Market Value on 12/31/2008*
Stock Investments					**$224,474.31**	**$82,139.67**
Fid Diversified Intl	1,171.068	0.000	$39.90	$21.51	46,725.61	0.00
Vanguard Inst Index	438.679	0.000	$134.14	$111.43	58,844.40	0.00
Fid Large Cap Stock	1,885.851	1,911.593	$19.33	$10.02	36,453.50	19,154.16
Lehman Brothers Stk	4,954.976	4,954.976	$16.64	$0.05	82,450.80	260.88
Vang Inst Index Plus	0.000	449.485	$134.14	$82.54	0.00	37,100.49
Fid Diversifd Intl K	0.000	1,192.375	$0.00	$21.49	0.00	25,624.14
Blended Fund Investments*					**$0.00**	**$0.04**
Fid Freedom 2020	0.000	0.004	$15.81	$10.05	0.00	0.04
Bond/Managed Income					**$80,317.03**	**$72,742.50**
Stable Value Fund	43,584.520	44,518.640	$1.00	$1.00	43,584.52	44,518.64

Please read this statement carefully. Any error must be reported to Fidelity Investments within 90 days.

Market Value of Your Account (continued)

Investment	Units on 12/31/2007	Units on 12/31/2008	Price on 12/31/2007	Price on 12/31/2008	Market Value ON 12/31/2007	Market Value on 12/31/2008
Fidelity US Bd Index	755.325	791.000	$10.89	$10.79	8,225.49	8,534.89
Fid Capital & Income	3,284.219	0.000	$8.68	$5.46	28,507.02	0.00
NB High Inc Bond Inv	0.000	3,052.553	$8.67	$6.45	0.00	19,688.97
Account Total					$304,791.34	$154,882.21

Remember that a dividend payment to fund shareholders reduces the share price of the fund, so a decrease in the share price for the statement period does not necessarily reflect lower fund performance.

*Some of your investments are classified as a Blended Fund Investment. Blended Investments may include a mixture of stocks, bonds and/or short-term assets. Please refer to the "Additional Fund Information" section to determine the allocation of your blended investments' underlying assets. The asset breakdown of your portfolio is reflected in the pie chart in the "Asset Allocation" section.

As of December 31, 2008 you own 4954.976 units in the Lehman Brothers Stock Fund, which is the equivalent of 9153.6491 shares.

Please refer to NetBenefits and other Plan information, such as your SPD, for a description of your right to direct investments under the Plan. For information on any plan restrictions or limitations on those rights visit NetBenefits and click on "Plan Information".

To help achieve long-term retirement security, you should give careful consideration to the benefits of a well-balanced and diversified investment portfolio. Spreading your assets among different types of investments can help you achieve a favorable rate of return, while minimizing your overall risk of losing money. This is because market or other economic conditions that cause one category of assets, or one particular security, to perform very well often cause another asset category, or another particular security, to perform poorly. If you invest more than 20% of your retirement savings in any one company or industry, your savings may not be properly diversified. Although diversification is not a guarantee against loss, it is an effective strategy to help you manage investment risk.

In deciding how to invest your retirement savings, you should take into account all of your assets, including any retirement savings outside of the Plan. No single approach is right for everyone because, among other factors, individuals have different financial goals, different time horizons for meeting their goals, and different tolerances for risk. It is also important to periodically review your investment portfolio, your investment objectives, and the investment options under the Plan to help ensure that your retirement savings will meet your retirement goals. Visit the Department of Labor website http://www.dol.gov/ebsa/investing.html for information on individual investing and diversification.

Your Contribution Elections as of 01/08/2009

This section displays the funds in which your future contributions will be invested.

Investment	Pre Tax	Employer Post 2004	Tal Employer	Roth Basic	Roth Catch-Up
Fid Freedom 2020	100%	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**	**100%**

Investment	Roth Rollover	Transition Contribution	Profit Sharing Contrib
Fid Freedom 2020	100%	100%	100%
Total	**100%**	**100%**	**100%**

Your Account Activity

Use this section as a summary of transactions that occurred in your account during the statement period.

Activity	Fid Capital & Income	Fid Diversifd Intl K	Fid Diversified Intl	Fid Freedom 2020	Fid Large Cap Stock
Beginning Balance	**$28,507.02**	**$0.00**	**$46,725.61**	**$0.00**	**$36,453.50**
Exchange	-18,301.07	36,326.53	-36,326.53	0.00	0.00
Change in Market Value	-10,205.95	-10,702.39	-10,399.08	0.04	-17,299.34
Ending Balance	**$0.00**	**$25,624.14**	**$0.00**	**$0.04**	**$19,154.16**

Lehman Brothers Savings Plan

Statement Period: 01/01/2008 to 12/31/2008

Your Account Activity (continued)

Activity	Fidelity US Bd Index	Lehman Brothers Stk	NB High Inc Bond Inv	Stable Value Fund	Vang Inst Index Plus
Beginning Balance	**$8,225.49**	**$82,450.80**	**$0.00**	**$43,584.52**	**$0.00**
Exchange	0.00	0.00	18,301.07	0.00	50,939.01
Change in Market Value	309.40	-82,189.92	1,387.90	934.12	-13,838.52
Ending Balance	**$8,534.89**	**$260.88**	**$19,688.97**	**$44,518.64**	**$37,100.49**

Activity	Vanguard Inst Index	Total
Beginning Balance	**$58,844.40**	**$304,791.34**
Exchange	-50,939.01	0.00
Change in Market Value	-7,905.39	-149,909.13
Ending Balance	**$0.00**	**$154,882.21**

Your Account Information as of 01/08/2009

This section displays Fidelity's records of your information.

General Information

Participation Date	03/06/1989

Deferrals

Pre-Tax	0%	Roth Basic	0%
Roth Supplemental	0%	Employee Pre-Tax Catch-Up	0%
Roth Catch-Up	0%		

A Message From Lehman Brothers

Certain eligible Savings Plan expenses for recordkeeping and plan administration are charged directly to participant accounts. If you have any questions regarding these fees, please contact the Lehman Brothers HR Service Center by telephone at (212) 526-2363 or via email at HRServices@lehman.com. We encourage participants to review the retirement planning tools located on Fidelity NetBenefits at netbenefits.fidelity.com. You can utilize Fidelity Portfolio Planner to plan for your financial goals, review different investment strategies and learn more about money management, all at your own pace.

A Message from Fidelity Investments

myPlan is Retirement Planning made easy - log onto NetBenefits®!

To access performance information on the investment options available in your Plan - log onto www.netbenefits.com or call your plan's toll-free number.

Before investing in any mutual fund, please carefully consider the investment objectives, risks, charges and expenses. For this and other information, call or write Fidelity for a free prospectus. Read it carefully before you invest.

Fidelity Brokerage Services LLC, Member NYSE, SIPC, 300 Puritan Way, Marlborough, MA 01752.

468738; 459279

Investment Fee Information

Fidelity Select Biotechnology Portfolio assesses a short-term trading fee of 0.75% for shares held less than 30 days.
Fidelity Select Technology Portfolio assesses a short term trading fee of 0.75% on shares held less than 30 days.
Fidelity Select Telecommunications Portfolio assesses a short-term trading fee of 0.75% for shares held less than 30 days.
Fidelity Diversified International Fund - Class K assesses a short-term trading fee of 1.00% for shares held less than 30 days.
Fidelity Low-Priced Stock Fund - Class K assesses a short-term trading fee of 1.50% for shares held less than 90 days.